

**STATE OF ALABAMA  
DEPARTMENT OF INSURANCE  
Surplus Lines Brokers**

**SPECIAL INSTRUCTIONS FOR FILING PREMIUM TAX RETURNS**

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**FILING OF PREMIUM TAXES AND FEES**

Surplus Brokers shall, on or before the first day of March of each Year, file with the Commissioner a verified Annual Statement of all Surplus Lines Insurance transacted by him/her during the preceding calendar year. At this time, the Alabama Department of Insurance does not have an EFT account. The Department has established a Lock Box operation for the receipt of all Premium Taxes and Fees. Premium Taxes and Fees should be mailed to the address below. It is the responsibility of the Surplus Lines Broker to see that all filings are timely and mailed to the correct address.

**PREMIUM TAX RATE**

The Surplus Lines Broker shall, on or before the first day of March of each year, remit to the address below as a tax imposed for the privilege of transacting business as a Surplus Lines Broker in this state, a tax of six percent (6%) on the direct premiums, including any fees, less returns premiums and exclusive of sums collected to cover state or federal taxes, on Surplus Lines Insurance subject to tax transacted by him/her during the preceding calendar year. As shown by his/her premium tax form filed with the Commissioner.

**FILING REQUIREMENTS**

The enclosed Premium Tax Form should be properly completed, signed by you, notarized and returned to the address listed below along with remittance of any tax which is due. **IF NO BUSINESS WAS TRANSACTED DURING THE PRECEDING CALENDAR YEAR, PLEASE INDICATE THIS FACT ON THE FORM, SIGN IT, HAVE IT NOTARIZED AND RETURN TO THE ADDRESS BELOW.** Failure to file your tax report and pay by March 1 of each year could result in administrative charges being brought against you or the revocation all your insurance licenses and also interest penalties on your late payment.

**POSTAL SERVICE**  
Alabama Department of Insurance  
c/o Compass Bank  
P. O. Box 830691  
Birmingham, AL 35283-0691

**COURIER OR EXPRESS SERVICE**  
Alabama Department of Insurance  
c/o Compass Bank  
701 South 32<sup>nd</sup> Street  
Birmingham, AL 35233

**ALL FILINGS WITH THE ALABAMA DEPARTMENT OF INSURANCE MUST BE MAILED BY THE U. S. POSTAL SERVICE OR COURIER. HAND DELIVERY IS NOT ACCEPTABLE.**